## WHAT IS CLAIMED IS:

1. A thin-film magnetic head comprising:

a lower core layer;

a gap layer formed directly on the lower core layer or on a lower magnetic pole layer provided on the lower core layer; and

an upper core layer formed directly on the gap layer or on an upper magnetic pole layer defining a track width provided on the gap layer;

wherein the gap layer comprises NiP, the P content of the NiP being in the range of 1 mass percent to 14 mass percent.

- 2. A thin-film magnetic head according to claim 1, wherein the P content is in the range of 12.5 mass percent to 14 mass percent.
- 3. A method for making a thin-film magnetic head comprising a lower core layer comprising a magnetic material and an upper core layer comprising a magnetic material opposing the lower core layer provided with a gap layer therebetween, the method comprising the steps of:
  - (a) forming the lower core layer by plating;
- (b) forming the gap layer directly on the lower core layer, or forming a lower magnetic pole layer on the lower core layer and then the gap layer on the lower magnetic pole

layer by plating; and

(c) forming the upper core layer directly on the gap layer or forming an upper magnetic pole layer on the gap layer and then the upper core layer on the upper magnetic pole layer by plating;

wherein the gap layer is formed using NiP having a P content in the range of 11 mass percent to 14 mass percent.

- 4. A method for making a thin-film magnetic head according to claim 3, wherein the P content of the NiP is in the range of 12.5 mass percent to 14 mass percent.
- 5. A method for making a thin-film magnetic head according to claim 3, wherein at least the lower magnetic pole layer is formed by an electrolytic plating process using a pulsed current.
- 6. A method for making a thin-film magnetic head according to claim 4, wherein at least the lower magnetic pole layer is formed by an electrolytic plating process using a pulsed current.